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I hereby certify that this correspondence is being filed electronically with the U.S. Patent and Trademark Office on the below date:

Date: August 8, 2007 Name: Tadashi Horie (Reg. No. 40,437) Signature: 

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GILSON
& LIONE**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appln. of: Satoru Adachi et al.

Appln. No.: 10/680,205

Filed: October 8, 2003

For: IMAGE ENCODING METHOD, IMAGE DECODING METHOD, IMAGE ENCODING APPARATUS, IMAGE DECODING APPARATUS, IMAGE ENCODING PROGRAM, AND IMAGE DECODING PROGRAM

Attorney Docket No: 9683/261

Examiner: Patel, Jayesh A

Art Unit: 2624

Confirmation No. 7459

Mail Stop Amendment
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached is/are:

Transmittal; Response to Office Action (12 Pages); Petition and Fee for Extension of Time
 Return Receipt Postcard.

Fee calculation:

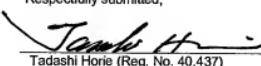
No additional fee is required.
 Small Entity.
 An extension fee in an amount of \$1020 for a 3-month extension of time under 37 C.F.R. § 1.136(a).
 A petition or processing fee in an amount of \$_____ under 37 C.F.R. § 1.17(______).
 An additional filing fee has been calculated as shown below:

	Claims Remaining After Amendment	Highest No. Previously Paid For	Present Extra	Small Entity		Not a Small Entity		
				Rate	Add'l Fee	or	Rate	Add'l Fee
Total	22	Minus 10	2	x \$25=		x \$50=	100	
Indep.	8	Minus 6	2	x 100=		x \$200=	400	
First Presentation of Multiple Dep. Claim				+\$180=		+\$360=		
				Total	\$	Total	\$500	

Fee payment:

A check in the amount of \$_____ is enclosed.
 Please charge Deposit Account No. 23-1925 in the amount of \$1520 (\$500 for additional claims and \$1020 for Extension of Time).
 Payment by credit card in the amount of \$_____ (Form PTO-2038 is attached).
 The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,


Tadashi Horie (Reg. No. 40,437)

August 8, 2007

Date

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GILSON
& LIONE**

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BRINKS HOFER GILSON & LIONE
NBC Tower – Suite 3600, 455 N. Cityfront Plaza Drive, Chicago, IL 60611-5599